ATTACHMENT #11
Fund Financial Summary Instructions

General Information

Sections 33.240 and 33.250 RSMo require that revenue and expenditures for each fund for each year be detailed. The form is set up in multiple excel sheets. Departments will enter most data into the sheet titled "data". This sheet will allow you to enter information at the appropriation number and revenue source level. The sheet titled "form" is a summary sheet and is linked to the "data" sheet. You will not need to reenter data. It will be typed in one sheet or the other, not both. Only the "form" sheet will be printed and submitted. The entire file should be emailed to your Budget and Planning, House, and Senate analysts and to OA Accounting (OACAFR@oa.mo.gov). Departments are asked to provide information about their budget year request if they are requesting money from a fund that another agency administers. This does not apply to funds that OA administers, such as general revenue.

A blank Fund Financial Summary Excel form and an example are available on Budget and Planning's web site (http://www.oa.mo.gov/bp/index.htm), and an electronic copy of the form will be forwarded. Please contact Pamela McQuary (751-2345), in the Division of Budget and Planning, if you do not receive the electronic copy.

Detailed Instructions for the Data Sheet

Prior Year (Fiscal Year 2008)
Reconcile to Reports (1)
Reconciliation to the June 30 Cash Balance – OPTIONAL
1. June 30 Cash Balance - enter the reported June 30th cash balance for FY 2007 using either the OFN17R1M (Monthly Fund Cash Activity Report) or the F100 (Balance Sheet Report) in MOBIUS.
2. Lapse Period Spending - enter lapse period spending. See data warehouse instructions under "Appropriations" below.
3. Misc Payables - enter any miscellaneous payables. See Miscellaneous Payables under Fund Operations below for details.
4. Other Adjustments – enter any other adjustments as needed.
5. Beginning Cash Balance – this is a formula based upon the information entered above.

Fund Operations
1. Ending Lapse Period Cash Balance - enter the cash balance after the lapse period. The F100 report in MOBIUS will contain the necessary information. Select the lapse period ending F100 report for FY 2007 for the applicable fund (7/31/2007 12:00:00 PM).
2. Misc Payables - enter the amount of any miscellaneous payables from the Inception to Date column. See the Liabilities, Reserves and Fund Balances section of the F100 report. These payables are for expenditures that posted to an appropriation but the cash was not paid out until the next fiscal year.
3. Other Adjustments - enter the amount of any other adjustments as needed.
4. Beginning Cash Balance – this is a formula based upon the information entered above.

Receipts
1. Prior Year Actual - enter actual receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, the name will need to be modified.
2. Transfer and Transfer Name – enter the actual amount received from appropriated transfers by appropriation number.

Below are instructions to obtain actual receipts and transfers in from a data warehouse query:
1. Select the Financial Data Warehouse
2. Go to Revenues/Receivables
3. Choose View Reports
4. Choose Standard Reports
5. Choose Budgetary Basis Revenue by Accounting Distribution
6. Select the following data:
   Budget Fiscal Year - ALL
   Fiscal Year – 2008
   Fiscal Month – ALL
   Select the applicable fund number
   Group By Revenue Source
   Display Option 8 –Sum of options 1, 2, 3, 4, 5, and 6 excluding Deferred Revenues. In addition to receipts, this option includes transfers into the fund.

3. Total Receipts – this is a formula adding receipts plus transfers.
4. Total Resources Available – this is a formula adding beginning cash balance and total receipts.

Appropriations
1. Prior Year Approp – enter the prior year appropriated amounts by appropriation number under each of the applicable sections: Operating Appropriations and Reappropriations; Transfer Appropriations & Reappropriations in Operating Budget; and Capital Improvements Appropriations, Reappropriations & Transfers.
   Biennial appropriations require adjustments depending on if the prior year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*
   For a biennial appropriation and the prior year is an even fiscal year (1st year of biennium), enter the amount appropriated for the biennium. Step 3 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation and the prior year is an odd fiscal year (2nd year of biennium), calculate the difference between the amount appropriated for the biennium minus any spending from the first year of the biennium to determine the amount to enter into this column.
2. Prior Year Actual – enter the prior year actual spending by appropriation number under each of the applicable sections: Operating Appropriations and Reappropriations; Transfer Appropriations & Reappropriations in Operating Budget; and Capital Improvements Appropriations, Reappropriations & Transfers.
3. Prior Year Biennial/Reapprop Adjustments – Biennial appropriations require adjustments depending on if the prior year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*
   For a biennial appropriation and the prior year is an even fiscal year (1st year of biennium), enter the following formula: the Prior Year Actual column minus the Prior Year Appropriation column. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation and the prior year is an odd fiscal year (2nd year of biennium), no adjustment is necessary unless the biennial appropriation is reappropriated. If the biennial appropriation is reappropriated, enter the amount that was reappropriated as a negative number.
4. Prior Year Adjusted Approp – this is a formula adding the Prior Year Appropriation column plus the Prior Year Biennial/Reappropriation Adjustments column.

Below are instructions to obtain appropriation amounts and expenditures from a data warehouse query:
1. Select the Financial Data Warehouse
2. Go to Appropriations
3. Choose Create Reports
4. Select the following data:
   Budget Fiscal Year – 2008

Fiscal Year – 2008 (users will need to also run the query using ALL to make sure lapse period documents posted correctly in the data warehouse.)
Select the applicable fund number
Group by House Bill, Appropriation, and Multi-Year Indicator
Display Options: Current Appropriation, Transfer In, Transfer Out, Expended YTD, and Code Descriptions

Note: If you are trying to reconcile to the June 30th Cash Balance report and need lapse period spending, select Budget Fiscal Year - 2007, Fiscal Year – 2007 and also "Expended Monthly" under display options.

Budget Balance - this is a formula based upon total resources available minus total appropriations.

Adjustments
  1. Unexpended Appropriation – for prior year appropriations, this is a formula based upon total appropriated amount minus the total actual spending. Nothing needs to be entered in the prior year actual column.
  2. Other Adjustments – enter any other adjustments as needed.

Ending Cash Balance – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations
  1. Ending Cash Balance – this is equal to the ending cash balance from the above section.
  2. Outstanding Projects - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here. There are very few agencies that have any such obligations and need to complete this information.
  3. Cash Flow Needs - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes.
  4. Unobligated Cash Balance – this is a formula based upon the information entered above.

Current Year (Fiscal Year 2009)
  Reconcile to Reports (2)
    Reconciliation to June 30 Cash Balance – OPTIONAL
      1. June 30 Cash Balance - enter the reported June 30th cash balance for FY 2008 using either the OFN17R1M (Monthly Fund Cash Activity Report) or the F100 (Balance Sheet Report) in MOBIUS.
      2. Lapse Period Spending - enter lapse period spending. See data warehouse instructions under "Appropriations" below.
      3. Misc Payables - enter any miscellaneous payables from the F100 report using the Inception to Date column.
      4. Other Adjustments – enter any other adjustments as needed.
      5. Beginning Cash Balance – this is a formula based upon the information entered above.

  Fund Operations
      1. Beginning Cash Balance – this is a formula based upon the previous fiscal year's ending cash balance.

Receipts

1. <u>Current Year Appropriation</u> - enter estimated receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, the name will need to be modified.
2. <u>Transfer and Transfer Name</u> – enter the appropriated amount to be transferred by appropriation number.
3. <u>Total Receipts</u> - this is a formula adding receipts plus transfers.
4. <u>Total Resources Available</u> – this is a formula adding beginning cash balance and total receipts.

Appropriations

1. <u>Current Year Appropriation</u> - enter the current year appropriated amounts by appropriation number under each of the applicable sections: Operating Appropriations and Reappropriations; Transfer Appropriations & Reappropriations in Operating Budget; and Capital Improvement Appropriations, Reappropriations & Transfers.

    Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

    For a biennial appropriation and the current year is an even fiscal year (1st year of the biennium), enter the amount appropriated for the biennium. Step 2 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation and the current year is an odd fiscal year (2nd year of the biennium), enter a zero in this column. Step 2 explains the adjustment necessary for the biennial appropriation during the second year of the biennium.

2. <u>Current Year Biennial/Reapprop Adjustments</u> – Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

    For a biennial appropriation and the current year is an even fiscal year (1st year of biennium), enter the planned spending for the 2nd year of the biennium as a negative number. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation and current year is an odd fiscal year (2nd year of biennium), enter the amount from the Prior Year Biennial/Reappropriation Adjustments column as a positive number.

3. <u>Increases to Estimateds & Supplementals</u> – enter any estimated increases or supplementals by appropriation, including appropriated transfers in.
4. <u>Current Year Adjusted Appropriations</u> – this is a formula based upon the information entered above.

Below are instructions to obtain appropriation amounts from a data warehouse query:

1. Select the Financial Data Warehouse
2. Go to Appropriations
3. Choose Create Reports
4. Select the following data:
    Budget Fiscal Year – 2009 (for biennial appropriations, you will also need to run the query using 2008 to account for any appropriation adjustments.)
    Fiscal Year – 2009 (users will need to also run the query using ALL to make sure lapse period documents posted correctly in the data warehouse.)
    Select the applicable fund number
    Group by House Bill, Appropriation, and Multi-Year Indicator
    Display Options: Current Appropriation, Transfer In, Transfer Out, Expended YTD, and Code Descriptions

    Note: If you are trying to reconcile to the June 30th Cash Balance report and need lapse period spending, select Budget Fiscal Year - 2008, Fiscal Year – 2008 and also "Expended Monthly" under display options.

Budget Balance - this is a formula based upon total resources available minus total appropriations.

Adjustments
   1. Unexpended Appropriation – if an agency chooses to estimate lapse, enter the estimated lapse amount.
   2. Other Adjustments – enter any other adjustments as needed.

Ending Cash Balance – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations
   1. Ending Cash Balance – this is equal to the ending cash balance from the above section.
   2. Outstanding Projects - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here. There are very few agencies that have any such obligations and need to complete this information.
   3. Cash Flow Needs - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes.
   4. Unobligated Cash Balance – this is a formula based upon the information entered above.

Budget Year (Fiscal Year 2010)
Fund Operations
   1. Beginning Cash Balance – this is a formula based upon the previous fiscal year's ending cash balance.

Receipts
   1. Dept Request & Gov's Rec - enter estimated receipts by revenue source code. For some funds, there may be a more descriptive code used in SAM II for explaining the type of revenue. In those cases, departments may group revenue by something other than revenue source code. If a code other than revenue source code is used, the name will need to be modified.
   2. Transfer and Transfer Name – enter the estimated amount to be transferred by appropriation number.
   3. Total Receipts – this is a formula adding receipts plus transfers.
   4. Total Resources Available – this is a formula adding beginning cash balance and total receipts.

Appropriations
   1. Dept Request and Gov's Rec - enter the requested appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.
   Biennial appropriations require adjustments depending on if the budget request year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*
   For a biennial appropriation and the budget year request is an even fiscal year (1st year of the biennium), enter the amount requested for the biennium. Step 2 explains the adjustment necessary for the biennial appropriation during the first year of the biennium. For a biennial appropriation and the budget year request is an odd fiscal year (2nd year of the biennium), enter a zero in this column. Step 2 explains the adjustment necessary for the biennial appropriation during the second year of the biennium.
   2. Budget Year Biennial/Reapprop Adjustments – Biennial appropriations require adjustments depending on if the current year is the first or second year of the biennium. *Note: biennial appropriations always begin in an even fiscal year.*

For a biennial appropriation and the budget year request is an even fiscal year (1st year of biennium), enter the planned spending for the 2nd year of the biennium as a negative number. This is necessary to adjust the biennial appropriation amount for the first year of the biennial. For a biennial appropriation and the budget fiscal year is an odd fiscal year (2nd year of biennium), enter the amount from the Current Year Biennial/Reapprop Adjustments column as a positive number.

Budget Balance - this is a formula based upon total resources available minus total appropriations.

Adjustments
1. Unexpended Appropriation – if an agency chooses to estimate lapse, enter the estimated lapse amount.
2. Other Adjustments – enter any other adjustments as needed.

Ending Cash Balance – this is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations
1. Ending Cash Balance – this is equal to the ending cash balance from the above section.
2. Outstanding Projects - enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved, but will not use current appropriation authority, enter that amount here. There are very few agencies that have any such obligations and need to complete this information.
3. Cash Flow Needs - since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes.
4. Unobligated Cash Balance – this is a formula based upon the information entered above.